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| 09/482,773 | 01/13/2000 | John D. Dreher | 99.49 |

23487
THE ESTEE LAUDER COS, INC
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CONFIRMATION NO. 7449
POA ACCEPTANCE LETTER



Date Mailed: 01/15/2009

NOTICE OF ACCEPTANCE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 01/09/2009.

The Power of Attorney in this application is accepted. Correspondence in this application will be mailed to the above address as provided by 37 CFR 1.33.

/tha/

Office of Data Management, Application Assistance Unit (571) 272-4000, or (571) 272-4200, or 1-888-786-0101